### SAMPLE MAPPINGS #1 NEBRASKA FORM 91: DIESEL FUEL TAX RETURN

#### TRANSACTION SET HEADER EXAMPLE #1

**Notes:** Please reference the attached sample forms to compare to this EDI mapping.

The Header contains only required data from the Form 91. This includes Line 24 and identification and address information. Other line items are either in the Detail portion or are not captured.

- 1 ST~813~0007\
- 2 BTI~T6~NE91~47~NE16~20000220~ABC(space)~24~474434433~49~1234567~~~~CO\
- 3 DTM~194~19991031~~~\
- 4 TIA~5067~~1000\
- 5 TIA~5025~1586.44\
- 6 N1~TP~ABC IMPORT COMPANY\
- 7 N3~123 7TH STREET~\
- 8 N4~ANYTOWN~NE~68333~US\
- 9 PER~TP~CAROLYN DAVIS~TE~4025551919~FX~4025612000~~\

#### FORM 91: TRANSACTION SET DETAIL EXAMPLE #1

**Notes:** The Detail contains required line items from Form 91, including Lines 12, 16, and 21. It also contains all columnar line item data from the Schedules MFR and MFD. A TFS loops for the Form 91 and for each schedule filed with the Form 91. A new TFS starts with each change in Schedule Code, Carrier Name/FEIN, Supplier Name/FEIN, Purchaser Name/FEIN, Origin State or Terminal Code, Destination State or Terminal Code, or Product Code. (TFS loops are shown here as separated by a blank line for readability.)

- 10 TFS~T2~NE91\
- 11 FGS~91L~PG~160\
- 12 TIA~5000~~~50000~GN\
- 13 TIA~5008~~~32000~GN\
- 14 TIA~5007~~~300~GN\
- 15 TIA~5061~~~2000~GN\
- 16 TIA~5060~~~8700~GN\
- 17 TIA~5023~~~6700~GN\
- 18 TFS~T3~1~PG~160~94~J(space)\
- 19 N1~CA~CFG SHIPPER~24~475432122\
- 20  $N1\sim WO\sim FA\sim NE$
- 21 N1~WD~~FA~NE\
- 22 N1~SE~VQR COMPANY~24~479876543\
- 23 FGS~R~BM~636665\
- 24 DTM~095~19991002~~~\
- 25 TIA~5011~~~8000~GN\

- 26 TFS~T3~2~PG~160~94~J(space)\
- 27 N1~CA~FUEL CARRIER CO~24~471234567\
- 28 N1~OT~~TC~T47NE3606\
- 29 N1~WD~~FA~NE\
- 30 N1~SE~QQQ SUPPLIER~24~112233445\
- 31 FGS~R~BM~6734\
- 32 DTM~095~19991019~~~\
- 33 TIA~5011~~~8000~GN\
- 34 TFS~T3~3~PG~160~94~J(space)\
- 35 N1~CA~FUEL CARRIER CO~24~471234567\
- 36 N1~SF~IA\
- 37  $N1\sim WD\sim FA\sim NE$
- 38 N1~SE~LMN SUPPLIER~24~429367938\
- 39 FGS~R~BM~48632\
- 40 DTM~095~19991002~~~\
- 41 TIA~5011~~~8000~GN\
- 42 TFS~T3~5~PG~160~94~J(space)\
- 43 N1~CA~ABC SHIPPING~24~217654321\
- 44 N1~WO~~FA~NE\
- 45  $N1\sim WD\sim FA\sim NE$
- 46 N1~BY~QRS RETAILER~24~478765432\
- 47 FGS~D~BM~68624\
- 48 DTM~095~19991018~~~\
- 49 TIA~5011~~~8000~GN\
- 50 TFS~T3~6~PG~160~94~J(space)\
- 51 N1~CA~ABC SHIPPING~24~217654321\
- 52 N1~OT~~TC~T47NE3606\
- 53 N1~WD~~FA~NE\
- 54 N1~BY~CDE IMPORT CO~24~665473651\
- 55 FGS~D~BM~46835\
- 56 DTM~095~19991019~~~\
- 57 TIA~5011~~~9000~GN\
- 58 TFS~T3~7~PG~160~94~J(space)\
- 59 N1~CA~FUEL CARRIER CO~24~471234567\
- 60 N1~OT~~TC~T47NE3602\
- 61 N1~ST~IA\
- 62 N1~BY~LMN SUPPLIER~24~429367938\
- 63 FGS~D~BM~686335\
- 64 DTM~095~19991003~~~\
- 65 TIA~5011~~~9000~GN\

- 66 TFS~T3~8~PG~160~94~J(space)\
- 67 N1~CA~FUEL CARRIER CO~24~471234567\
- 68 N1~WO~~FA~NE\
- 69 N1~WD~FA~NE\
- 70 N1~BY~IRS FUEL CO~24~123456789\
- 71 FGS~D~BM~468363\
- 72 DTM~095~19991018~~~\
- 73 TIA~5011~~~5000~GN\
- 74 TFS~T2~TC91R\
- 75 DTM~193~19991001~~~\
- 76 DTM~194~19991031~~~\
- 77 N1~BY~QRS RETAILER~24~478765432\
- 78 N3~123 7TH STREET~\
- 79 N4~ANYTOWN~NE~68333~US\
- 80 FGS~TC91R~PG~160\
- 81 TIA~5061~~~2000~GN\
- 82 TIA~5062~482.00~~~\

#### FORM 91: TRANSACTION SET TRAILER EXAMPLE #1

**Notes:** The Trailer "SE" segment counts the number of segments within ST-SE loop, including the ST and SE. The SE also contains a control number that ties it to the ST.

83 SE~83~0007\

nebraska	
department	

### Nebraska Diesel Fuel Tax Return

• Read instructions on reverse side & complete enclosed schedules

PLEASE DO NOT WRITE IN THIS SPACE

Federal Employer Identification Number

Tax Month

Nebraska Identification Number

47-4434433

October 1999

1234567

If your payment is being made by Electronic Funds Transfer, check here. Amen

**ABC IMPORT COMPANY** 123 7TH ST ANYTOWN NE 68333

Authorized Signature

Title

here

**ABC IMPORT COMPANY** 123 7TH ST ANYTOWN NE 68333

	Check this box to CANCEL.  Attach license and indicate cancellation date				
$\overline{}$	VENTORY AND RECEIPTS — All Gallons are Gross Gallons				
1	Beginning Nebraska inventory of undyed diesel fuel (line 5 from prior month's return)	1		50,0	$\cap \cap$
2					000
3				16,0	
4	Total of inventory and receipts (total of lines 1, 2, & 3)			74,C	
5	Ending Nebraska inventory			32,0	
6	Gallons to be accounted for (line 4 minus line 5)	6		42,C	
7	Gain or loss due to temperature variation (line 18 minus line 6)	7		<30	
8	Total number of gallons to be accounted for (line 6 plus line 7)	8		41,7	700
	SBURSEMENTS — All Gallons are Gross Gallons				
	Total gallons of undyed diesel fuel disbursed from terminal inventory as dyed diesel fuel (Suppliers Only)				
10	Total gallons sold tax free (attach MFD Sch. Code 6)				000
11	3				000
	Total gallons sold tax free supported by Forms 91EX				000
	Total gallons sold tax free to federal agencies (attach MFD Sch. Code 8)				000_
	Total tax-free disbursements (total of lines 9 through 13)	14		25,0	000
15	Total gallons sold tax paid to licensed suppliers, distributors, wholesalers, importers, and retailers				
	(attach MFD Sch. Code 5)			8,0	
	All other gallons sold or used subject to tax, including gallons of kerosene blended with undyed diesel fuel				00
	Total gallons sold tax paid (line 15 plus line 16)			<u> 16,7</u>	
	Total disbursements (line 14 plus line 17)	18		41,7	<u>′00                                   </u>
	AX CALCULATION	1401			100
	Gallons subject to tax (line 17 minus line 2)	19		8,/	<u>'00                                   </u>
20	Total gallons on which tax reimbursement or credit was issued supported by Forms TC91R			2.0	
24	(attach copies of Forms TC91R)				000
	Total gallons subject to tax (line 19 minus line 20)		\$ 1		00
	Total fuel tax (line 21 multiplied by .241 )		<u> </u>		70
	Diesel fuel tax due (line 22 minus line 23)		1	28 586	<u>26</u> 44
	Previous balance		1,	360	44_
23	rievious balance	23			-
26	BALANCE DUE (line 24 plus line 25). Pay in full with return	26	s 1.	586	44
	Under penalties of law, I declare that I have examined this return and schedules, and to the best of my knowledge and be				
	they are correct and complete.				
si	gn <i>Carolyn Davis</i> (40% 555-1919 <b>L</b>		()		

THIS RETURN IS DUE ON OR BEFORE THE 20TH DAY OF THE MONTH FOLLOWING THE TAX MONTH INDICATED ABOVE.

Address

Mail the original return, schedules, and payment to: MOTOR FUELS DIVISION, P.O. BOX 98904, LINCOLN, NE 68509-8904

Signature of Preparer Other than Taxpayer

Date

Telephone Number



## **Motor Fuels Multiple Schedule of Receipts**

FORM MFR

department of revenue				- Re	ead instructi	ons on revers	se side				Page of _	
Name as Shown on Return								Nebraska Identifica		ax Mont	h/Year	
ABC IMPO	ORT COMPANY					47443	34433	1234567	7	C	october 1999	
			SCHEDULE	CODES – Check (	Only One				PRODUCT		S – Check Only Or	1e
∏ 1 - Gross Ga	allons Received Tax	Doid							□ 65 ·	<b>81 R</b> 6		
LA I - GIOSS G	alions Received Tax	Palu								- Gasi		
	- II D i I T	F F-									inol-Alcohol	
<b>2</b> - Gross Ga	allons Received Tax	FreeFr	rom a Licensed S	upplier, Distributor	r, or importer					85 Re		
			0						☐ 125 ·		tion Gasoline	
<b> </b>	allons Imported Fron	n Anoth	er State Lax Free						□ 130	- Avia	tion Jet Fuel	
☐ <b>4</b> - Gross Ga	allons of Ethanol Red	ceived 7	Tax Free From Ar	nother State and D	elivered into	Terminal Stora	age in Nebraska		46	91 R	eturn	
					_				△ 160	- Dies	el/Fuel Oil Undyed	
(1)	(2)	(3)		oint Of		(5)	(6)	(7)	(8)	(9)	(10)	(11
Carrier Name	Carrièr FEIN	Mode	Origin	Destination	Selle	r Name	Seller FEIN	Date	Document No.	ŇĠ	Gross Gallons	BO
CFG Shipper	475432122	J	NE	NE	VQR C	)	479876543	10/2/1999	636665		8,000	
												_
		1			1			1				

TOTAL 8,000





## **Motor Fuels Multiple Schedule of Receipts**

**FORM** 

of revenue				- Re	ead instruction						Page of _	
Name as Shown on Return ABC IMP	ORT COMPANY				Fe	deral Employ	rer Identification Number 34433	Nebraska Identifica 1234567		x Montl	<sub>h/Year</sub> October 1999	
			SCHEDULE CO	ODES – Check (	Only One				PRODUCT	CODE	S – Check Only Or	ne
_	callons Received Tax								☐ 65 - ☐ 124 -	81 Ro Gaso Gaso	<b>eturn</b> oline	
☐ <b>3</b> - Gross G	allons Imported Fror									Avia Avia	eturn tion Gasoline tion Jet Fuel eturn	
4 - Gross G	allons of Ethanol Re	ceived	T		elivered into Te	rminal Stor	age in Nebraska		△ 160 -		sel/Fuel Oil Undyed	
(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Poi Origin	nt Of  Destination	(5) Seller N	ame	(6) Seller FEIN	(7) Date	(8) Document No.	(9) NG	(10) Gross Gallons	(1 <sup>-</sup> B(
Fuel Carrier Co	471234567	J	T47NE3606		QQQ Sup	plier	112233445	10/19/1999	6734		8,000	

8,000 TOTAL





## **Motor Fuels Multiple Schedule of Receipts**

- Read instructions on reverse side Federal Employer Identification Number Nebraska Identification Number Tax Month/Year Name as Shown on Return **ABC IMPORT COMPANY** 474434433 October 1999 1234567 PRODUCT CODES - Check Only One SCHEDULE CODES - Check Only One 81 Return 65 - Gasoline 1 - Gross Gallons Received Tax Paid ☐ **124** - Gasohol ☐ **241 -** Ethanol-Alcohol 2 - Gross Gallons Received Tax Free From a Licensed Supplier, Distributor, or Importer 85 Return ☐ **125** - Aviation Gasoline - Gross Gallons Imported From Another State Tax Free ☐ **130** - Aviation Jet Fuel 91 Return 4 - Gross Gallons of Ethanol Received Tax Free From Another State and Delivered into Terminal Storage in Nebraska 160 - Diesel/Fuel Oil Undyed (4) Point Of (9) (11) (3) (10)(7) (8) (6) Carrier FEIN **Seller Name** NG BG **Carrier Name** Mode Seller FEIN Date Document No. **Gross Gallons** Origin Destination Fuel Carrier Co 10/2/1999 471234567 LMN Supplier 429367938 IΑ NF 48632 8,000

> 8,000 **TOTAL**





FORM MFD Page of

- Read instructions on reverse side

Name as Shown on Return ABC IV	IPORT COMPAI	۷Y				Federal Employ 474	er Identification Number 434433	Nebraska Identification 12345 <i>6</i>	Tax Month/Year October 1999					
	ss Gallons Delivered		aid to Another Lice	ensed Supplier, Dis	tributor, Wh				☐ 65 - ☐ 124 -					
		85 Return  ☐ 125 - Aviation Gasoline ☐ 130 - Aviation Jet Fuel												
□ 8 - Gross Gallons Delivered to U.S. Government or Its Agencies											91 Return  ☐ 160 - Diesel/Fuel Oil Undyed			
(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Poin Origin	t Of  Destination	Purch	(5) aser Name	(6) Purchaser FEIN	(7) Date	(8) Document No.	(9) NG	(10) Gross Gallons	(11 BG		
ABC Shipping	217654321	J	NE	NE	QRS R		478765432	10/18/1999	68624		8,000			
0														
2) Ar														
<u> </u>														
											0.000			
									TOT	AL	8,000			



FORM MFD A

- Read instructions on reverse side

Name as Shown on Return	1PORT COMPAI	NY				Federal Employ	er Identification Number 434433	Nebraska Identification 123456	on Number Ta	x Mon	th/Year October 1999	)	
7120111			SCHEDIII E (	CODES – Check (	Only One	17 1	101100	120 100		CODE	ES – Check Only On		
	81 ☐ 5 - Gross Gallons Delivered Tax Paid to Another Licensed Supplier, Distributor, Wholesaler, Importer, or Retailer ☐ 65 - Ga ☐ 124 - Ga ☐ 6 - Gross Gallons Disbursed Tax Free to a Licensed Supplier, Distributor, Wholesaler, or Exporter ☐ 241 - Ett												
<b>7</b> - Gro	ss Gallons Exported	d to Ano	ther State Tax Free	2	,					Avia	tion Gasoline tion Jet Fuel		
□ <b>8</b> - Gro	ss Gallons Delivere	d to U.S	. Government or Its	s Agencies	_				△ 160 -	91 Re Dies	eturn el/Fuel Oil Undyed		
(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point Origin	Of Destination	Purch	(5) aser Name	(6) Purchaser FEIN	(7) Date	(8) Document No.	(9) NG	(10) Gross Gallons	(11) BG	
ABC Shipping	217654321	J	T47NE3606	NE		port Co	665473651	10/19/1999	46835		9,000		
2 5 6													
									TOT	AL	9,000		



FORM MFD Page \_\_\_\_ of \_

- Read instructions on reverse side

ABC IN	IPORT COMPA	NY				474	434433	12345 <i>6</i>	57	ax iviori	October 1999	)				
			PRODUCT	COD	ES – Check Only Or	ne										
<b>് 7</b> - Gro		85 Return  ☐ 125 - Aviation Gasoline ☐ 130 - Aviation Jet Fuel														
□ <b>8</b> - Gro	ss Gallons Delivere	d to U.S	. Government or Its	s Agencies			_		△ 160 -		eturn sel/Fuel Oil Undyed					
(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Point Origin	Of Destination	Purch	(5) aser Name	(6) Purchaser FEIN	(7) Date	(8) Document No.	(9) NG	(10) Gross Gallons	(11 BG				
Fuel Carrier Co	471234567	J	T47NE3602	IA	LMN S	upplier	429367938	10/03/1999			9,000					
<u></u> カ																
												_				
											0.000					

TOTAL 9,000





FORM MFD Page \_\_\_\_ of \_

- Read instructions on reverse side

Name as Shown on Return ABC IN	IPORT COMPA	NY			Federal Employ	ver Identification Number 434433	Nebraska Identification 123456	on Number Ta	ax Mon	oth/Year October 1999	7		
	SCHEDULE CODES - Check Only One PRO												
	5 - Gross Gallons Delivered Tax Paid to Another Licensed Supplier, Distributor, Wholesaler, Importer, or Retailer  124												
		85 Return  ☐ 125 - Aviation Gasoline ☐ 130 - Aviation Jet Fuel											
<b>⊠ 8</b> - Gro	oss Gallons Delivere	d to U.S	. Government or I	ts Agencies					△ 160 -		eturn sel/Fuel Oil Undyed		
(1) Carrier Name	(2) Carrier FEIN	(3) Mode	(4) Poin Origin	t Of  Destination	Purch	(5) aser Name	(6) Purchaser FEIN	(7) Date	(8) Document No.	(9) NG	(10) Gross Gallons	(11 BG	
Fuel Carrier Co	471234567	J	NE	NE	IRS Fu	el Co	123456789	10/18/1999	468363		5,000		
<u> </u>		-											
7. ————————————————————————————————————													
-													
												+	
	•	•		•			•				F 000	$\neg$	

TOTAL 5,000





## Nebraska Diesel Fuel Retailer's Exemption Report

FORM
TC91R

Period Cover	ed by This Report				Federal Employe	r Identificati	ion or Social	Security Number
Beginning	October 1, 1999	Ending	October 31, 19	999	47	87654	32	
	NAME AND MAILING ADD	RESS OF RETA	AILER	NAME AN	ID MAILING ADI	DRESS O	F SUPPLIE	R
Name QR:	S Retailer			ABC Import Co	mpany			
	ner Mailing Address 3 7th Street			Street or Other Mailing Add				
City	ytown NE 68333		Zip Code	Anytown NE 6		ate		Zip Code
• F	ROUND TO WHOLE GALLON	S AND DOLLA	RS. Round down a	ll amounts less than .50	and round up al	lamount	ts .50 throu	gh .99.
`	gallons of exempt undyed		•			1	1 \$	2,000
	Under penalties of law, I declare payment of this claim has not been I	that I have examir				l complete.	I also declare	
sign	Jacob R Hai	tley		<u> 2-6-20</u>	90	(402)	<i>555-011</i>	<i>'0</i>
horo	Authorized Signature		·	Date Issued	<u></u>	Telephone	Number	<u>-</u>

#### INSTRUCTIONS

**WHO MAY FILE.** Retailers, including truck stops, service stations, etc., who are not licensed as diesel fuel suppliers, distributors, wholesalers, or importers must complete this form if they:

- Sell tax-paid undyed diesel fuel to a consumer tax free;
   and
- Request reimbursement or credit for the undyed diesel fuel tax paid on such tax-free sales.

Unlicensed sellers receiving a Form TC91R from their customers must file a Form TC91R with their supplier.

WHEN AND WHERE TO FILE. The original copy of the exemption report must be submitted to your supplier at least once a month. Contact your supplier to make arrangements for reimbursement or credit of the tax paid.

**AMOUNT OF REIMBURSEMENT OR CREDIT.** Your supplier will reimburse or credit you for the amount of tax shown on line 2. To determine the amount of the tax reimbursement or credit, use the tax rate in effect at the time the exempt sales were made.

Licensed diesel fuel suppliers, distributors, wholesalers, and importers can take a deduction on their diesel fuel tax return for those gallons reported to them on Forms TC91R.

**RECORDS.** All claims for reimbursement or credit must be supported by documentation. Documentation must include:

**Retailers:** A properly completed Nebraska Tax Exempt Certificate for Purchase of Diesel Fuel, Form 91EX (exclusively for temperature control units [reefers] or powertake-off units), or a substitute exemption certificate/invoice to support exempt sales of diesel fuel.

A copy of the Nebraska Diesel Fuel Retailer's Exemption Report, Form TC91R, filed with your supplier.

Any other appropriate documentation to support exempt sales of diesel fuel.

**Suppliers, Distributors, Wholesalers, or Importers:** The original copy of the Form TC91R received from the retailer making exempt sales to consumers.

For additional information, please contact your account representative at the Motor Fuels Division, P.O. Box 98904, Lincoln, Nebraska 68509-8904, or telephone toll free 800-554-FUEL (800-554-3835). Lincoln residents call 471-5730.